

EXHIBIT B

INSTRUCTIONS FOR COMPLETING THE OPT IN FORM

(DEADLINE TO RETURN THE FORM IS POST MARK DATE _____.)

You have received the Opt In Form printed on the reverse side of these instructions because you have asserted a claim as a general unsecured creditor against Eastern Livestock Co., Inc. ("ELC") in its chapter 11 bankruptcy case ("Chapter 11 Case"). The Bankruptcy Court confirmed the *Trustee's Chapter 11 Plan of Liquidation* [Dock. No. 255] (the "Plan") on _____, 201_ (the "Confirmation Date") by entering the *Order Approving Trustee's Chapter 11 Plan of Liquidation* [Dock. No. ____] (the "Confirmation Order"). Pursuant to the Plan and the Confirmation Order, you may now choose to "opt in" to receive a distribution from the "Fifth Third Settlement Monies" as that term is defined in the Plan. You may choose to "opt in" whether you voted for or against the Plan or if you did not vote. Not opting in will not affect your rights to distributions on your claim that are not funded from the Fifth Third Settlement Monies.

By "opting in" to receive a share of the Fifth Third Settlement Monies, you will be waiving any claims you may have against Fifth Third Bank or the Trustee. **YOU ARE STRONGLY ADVISED AND ENCOURAGED TO READ THE PLAN AND CONFIRMATION ORDER BEFORE MAKING A DECISION TO OPT IN. YOU MAY WANT TO CONSULT WITH AN ATTORNEY BEFORE MAKING A DECISION.**

As required by the Plan and Confirmation Order, the Opt In Form and these instructions have been sent to all persons that have asserted a general unsecured claim (a "Class 4 Claim" in the Plan) against ELC. YOUR RECEIPT OF THIS FORM DOES NOT NECESSARILY MEAN THAT YOUR CLAIM HAS BEEN ALLOWED and the Trustee may still object to your claim.

If you choose to Opt In under the Plan and receive distributions of the "Fifth Third Settlement Monies", you must execute and return an **original** of the Opt In Form on the reverse side no later than _____, **2012 ("Deadline")**.

The Opt In Form may be mailed via the US postal service, hand delivered, or sent via courier service. If mailed or couriered, the post mark date must be NO LATER than the Deadline. Send the Form to: Faegre Baker Daniels LLP, Attention Terry Hall, 300 North Meridian Street Suite 2700, Indianapolis, IN 46204. An envelope with this address is enclosed. Faxed or scanned and emailed forms will be accepted if they are received by the Deadline and an original signature is received not later than three business days after the Deadline.

Additional copies of the Form and these instructions are available on the Trustee's blog (www.easternlivestockbkinfo.com). The Form does not need to be notarized, however, you will need to have someone witness your signature. If you have questions, please contact Terry Hall at 317-237-0300 (terry.hall@faegrebd.com).

The Effective Date of the Plan, as that term is used in the Opt In Form, refers to the date that the Trustee files a "Notice of Effective Date" with the Bankruptcy Court setting forth the date that the Plan has become effective.